

**Illinois Department of Revenue  
Regulations**

<b>Title 86 Part 110 Section 110.162 Township and Multi-township Assessor Qualifications</b>
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**TITLE 86: REVENUE  
CHAPTER I: DEPARTMENT OF REVENUE**

**PART 110  
PROPERTY TAX CODE**

**Section 110.162 Township and Multi-township Assessor Qualifications**

- a) Pre-election and Pre-appointment Qualifications as Set Forth in Section 2-45 of the Property Tax Code [35 ILCS 200/2-45]

No person may file or have filed on his or her behalf nominating papers, or be a candidate in any caucus or primary or general election, for the office of township or multi-township assessor unless that person meets the appropriate qualifications specified in subsection (a)(1), (a)(2), or (a)(3) and has filed a copy of the certificate of those qualifications with the township clerk, board of election commissioners or other appropriate election authority. No person may be appointed to fill a vacancy in the office of township or multi-township assessor unless that person meets the appropriate qualifications specified in subsections (a)(1) and (a)(2) and has filed a copy of the certificate of those qualifications with the appropriate appointing authority. Pursuant to Section 2-45(e) of the Property Tax Code [35 ILCS 200/2-45(e)], if any person files nominating papers for the office of township or multi-township assessor without also filing a copy of the certificate of qualifications, the township clerk, board of election commissioners or other appropriate election authority shall not certify the name of that person as a candidate to the proper election officials. The certificate of qualifications shall be a document or documents from the Department under subsection (a)(2)(A) or the designating association listed under subsection (a)(2)(B) that confirms the person has received the designation and is in compliance with current continuing education requirements.

- 1) Beginning December 1, 1996, in a township or multi-township assessment district not subject to subsection (a)(2) or (a)(3), the person at a minimum shall have passed an introductory course in assessment practices approved by the Department or shall have one of the qualifications listed in subsection (a)(2)(A) or (a)(2)(B). Any such person who has successfully completed, prior to January 1, 1997, the Basic Course (currently designated "B-100") conducted by the Illinois Property Assessment Institute shall be considered to have passed an introductory course in assessment practices approved by the Department as required by this subsection (a)(1).
- 2) Beginning December 1, 1996, in a township or multi-township assessment district with \$25,000,000 or more of non-farm equalized assessed value or \$1,000,000 or more of commercial and industrial equalized assessed value, the person shall have at least one of the following qualifications:

- A) A Certified Illinois Assessing Officer (CIAO) certificate from the Illinois Property Assessment Institute conferred:
- i) in the year of the election, appointment, or participation as a candidate;
  - ii) in the year before the year of the election, appointment, or participation as a candidate;
  - iii) prior to the year before the year of the election, appointment, or participation as a candidate, plus current additional 30 class hours approved by the Department as required in Section 4-10 of the Property Tax Code [35 ILCS 200/4-10];
  - iv) prior to the year before the year of the election, appointment, or participation as a candidate, plus a minimum of 300 additional hours of successfully completed courses approved by the Department (150 hours of which must have been courses with written examinations), plus successful completion of 15 class hours of additional training in courses approved by the Department within the four years preceding the election, appointment, or participation as a candidate; or
  - v) prior to the year before the year of election, appointment, or participation as a candidate, plus a minimum of 360 additional hours of successfully completed courses approved by the Department (180 hours of which must have been courses with written examinations), provided the person has served as a township or multi-township assessor for a total of 12 years or more;
- B) One of the following designations along with current continuing education requirements as prescribed by the designating association:
- i) designation by the International Association of Assessing Officers as a Residential Evaluation Specialist (RES) or Certified Assessment Evaluator (CAE);
  - ii) designation by the Appraisal Institute or its predecessor organizations as a Residential Member (RM), Member of the Appraisal Institute (MAI), Senior Real Estate Analyst (SREA), Senior Residential Analyst (SRA) or Senior Real Property Appraiser (SRPA);
  - iii) designation by the National Association of Independent Fee Appraisers as a Member (IFA), Senior Member (IFAS) or Appraiser-Counselor (IFAC);
  - iv) designation by the American Society of Appraisers as a Member (ASA); or
  - v) a professional designation approved by the Department from any

other appraisal or assessing association that is substantially similar to those organizations described in subsection (a)(2)(B)(i)-(iv) in terms of required number of hours, course content, examination requirements, demonstration appraisal requirements and continuing education guidelines.

- 3) Beginning December 1, 2000, in a township or multi-township assessment district with more than \$10,000,000 and less than \$25,000,000 of non-farm equalized assessed value and less than \$1,000,000 in commercial and industrial equalized assessed value, a person who has previously been elected as assessor or multi-township assessor in such township or multi-township assessment district shall have one of the qualifications listed in subsection (a)(2)(A) or (a)(2)(B).

b) For purposes of this Section, these terms are defined as follows:

- 1) "non-farm equalized assessed value" means the total equalized assessed value in the township or multi-township assessment district as reported to the Department under Section 18-255 of the Property Tax Code [35 ILCS 200/18-255] after removal of homestead exemptions and after removal of the equalized assessed value reported to the Department as farm or minerals under Section 18-255;
- 2) "current" means for the year of the election, appointment, or participation as a candidate, or the year prior to the year of the election, appointment, or participation as a candidate, as is appropriate in a particular factual situation;
- 3) "year" means calendar year;
- 4) "participation as a candidate" means the filing of nominating papers by a person or having nominating papers filed on his or her behalf or being a candidate in any caucus or primary or general election for the office of township or multi-township assessor. A person who is a candidate in any caucus must file a copy of his or her certificate of qualifications with the township clerk prior to the date of the caucus. If a person has been a candidate in any caucus and did not file a copy of his or her certificate of qualifications with the township clerk prior to the date of the caucus and also at the time of filing nomination papers, then the township clerk shall not certify the name of that person as a candidate to the proper election officials. (See 35 ILCS 200/2-45(e).)

c) Certification of Pre-election and Pre-appointment Requirements by the Department

- 1) By February 1 of each year before the year of election of township or multi-township assessors, the Department shall certify to each township or multi-township clerk and each county clerk the pre-election requirements for the office of township or multi-township assessor in each township or multi-township assessment district using the equalized assessed valuation for the most recent year for which all counties have completed filing of reports to the Department under Section 18-255 of the Property Tax Code [35 ILCS 200/18-255].
- 2) Within 30 days after the required statutory notice of either the formation of a new

multi-township assessment district under Section 2-15 of the Property Tax Code [35 ILCS 200/2-15] or the disconnection of a township from a multi-township assessment district under Section 2-35 of the Property Tax Code [35 ILCS 200/2-35], the Department shall certify to the county clerk and the clerks of either the newly formed multi-township assessment district or of the disconnected township and the remaining multi-township assessment district the requirements for the office of township or multi-township assessor in each resulting township or multi-township assessment district using the equalized assessed valuation for the most recent year for which all counties have completed filing of reports to the Department under Section 18-255 of the Property Tax Code [35 ILCS 200/18-255].

d) Revision of Township and Multi-township Assessor Qualifications by the Department

- 1) A township board of trustees in a township assessment district or multi-township board of trustees in a multi-township assessment district, upon approval by the board, may petition the Department in writing to revise the qualifications for the office of township or multi-township assessor within the board's jurisdiction pursuant to Section 2-52 of the Property Tax Code [35 ILCS 200/2-52].
- 2) When a certification is made by the Department in accordance with subsection (c)(1), the township or multi-township board of trustees requesting a revision of qualifications shall file the petition with the Department between the date the Department certifies the requirements and April 1 of the year before the year of an election. The Department shall not consider a petition received after April 1 of the year before the year of an election, receipt of which shall be evidenced by the postmark on a metered or posted petition, the date-stamp of receipt on a hand-delivered petition, and the transmission date confirming receipt of a facsimile. The Department shall return any petition filed after this deadline to the petitioning board. If a petition is received after a deadline or if a petition was not received by the Department, the burden of proof that the petition was timely filed with the Department shall be upon the petitioning board.
- 3) In requesting a revision of qualifications, when there is a voluntary formation of a multi-township assessment district under Section 2-15 of the Property Tax Code [35 ILCS 200/2-15] or a disconnection under Section 2-35 of the Property Tax Code [35 ILCS 200/2-35], the township or multi-township board of trustees of either the newly formed multi-township assessment district or of the disconnected township and the remaining multi-township assessment district shall file the petition within 30 days after the Department's certification in subsection (c)(2). The Department shall not consider a petition received more than 30 days after the certification under subsection (c)(2), receipt of which shall be evidenced by the postmark on a metered or posted petition, the date-stamp of receipt on a hand-delivered petition, and the transmission date confirming receipt of a facsimile. The Department shall return any petition filed after this deadline to the petitioning board. If a petition is received after a deadline or if a petition was not received by the Department, the burden of proof that the petition was timely filed with the Department shall be upon the petitioning board.
- 4) All supporting documentation and arguments shall be submitted with the petition, and the Department may request additional information from the petitioning board.

The petition shall include each of the following:

- A) The name and county of the township or multi-township assessment district.
- B) The mailing address of the township or multi-township board of trustees.
- C) The name and mailing address of the township or multi-township clerk.
- D) The date the township or multi-township board of trustees approved the petition to request that the Department revise the qualifications for the office of township or multi-township assessor.
- E) The non-farm equalized assessed value in the township or multi-township assessment district that was used as the basis for certifying the pre-election and pre-appointment requirements for the office of township or multi-township assessor under Section 2-45 of the Property Tax Code [35 ILCS 200/2-45].
- F) The commercial and industrial equalized assessed value in the township or multi-township assessment district that was used as the basis for certifying the pre-election and pre-appointment requirements for the office of township or multi-township assessor under Section 2-45 of the Property Tax Code [35 ILCS 200/2-45].
- G) A statement that the township or multi-township board of trustees requests the qualifications for the office of township or multi-township assessor be revised from those required in subsection (a)(2) or (a)(3) to those required in subsection (a)(1).
- H) A detailed statement in support of the request for revision of assessor qualifications. The statement shall include information on the quantity and complexity of assessments within the township or multi-township assessment district. The statement may include, but is not limited to:
  - i) evidence that values in the assessment district are different from the values used as the basis for certifying the pre-election and pre-appointment requirements for township or multi-township assessor;
  - ii) descriptions of the number, characteristics, and valuations of classes, groups or individual properties in the assessment district;
  - iii) descriptions of the activities of the assessor in the assessment process in the assessment district; and
  - iv) any other information that the petitioning board considers relevant to a determination that the quantity and complexity of assessments within the assessment district support reducing the standards for qualification for the office of township or multi-township assessor.
- I) If the petition states that the Chief County Assessment Officer will assess

certain commercial or industrial property within the assessment district, the petition shall include a signed and dated copy of a written agreement between the township or multi-township board of trustees, the Chief County Assessment Officer, and the County Board for the Chief County Assessment Officer to assess that property for at least the period of time covering the term associated with the immediately following election for the township or multi-township assessor (e.g., for a petition filed in 2004, the assessment agreement must indicate that property within the township or multi-township assessment district will be assessed by the Chief County Assessment Officer for at least the period of time from January 1, 2006 until December 31, 2009). The petition shall also indicate the equalized assessed value of each property to be assessed under that agreement and of all other property in the township or multi-township assessment district by class of property for the same year as that used for certification of pre-election and pre-appointment qualifications by the Department.

- 5) In determining a petition for revision of assessor qualifications, the Department shall consider evidence concerning the quantity and complexity of assessments within the township or multi-township assessment district. The Department shall not determine a petition in favor of the petitioning board on the basis that all or a significant portion of the township or multi-township assessor's duties have been undertaken by the Chief County Assessment Officer or another entity. Evidence to be considered may include, but is not limited to:
  - A) Evidence that values for the assessment district are different from the values used by the Department as the basis for certifying the pre-election and pre-appointment requirements for the office of township or multi-township assessor; and
  - B) Evidence that an assessment district would have been in a category with reduced assessor qualifications if the equalized assessed values of three or fewer properties to be assessed by the Chief County Assessment Officer for the same year as that used for certification of pre-election and pre-appointment qualifications by the Department are deducted from the equalized assessed value upon which the qualifications are based.
- 6) The Department shall notify the township or multi-township board of trustees whether the revision in assessor qualifications is allowed within 30 days after receipt of the petition or receipt of any requested additional information, whichever is later. If the Department revises assessor qualifications, the Department also shall notify the township or multi-township clerk and the county clerk within the same 30-day period.
- 7) When the Department has allowed a request for a revision of assessor qualifications, the revision shall remain in effect until the next certification under Section 2-50 of the Property Tax Code [35 ILCS 200/2-50].

(Source: Amended at 28 Ill. Reg. 1395, effective January 9, 2004)

